

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Rush County Schools (6995)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$30,391	\$31,983	\$516,727	n/a	> 500%	> 500%
	11100 Regular Programs; Elementary	\$3,778,129	\$3,999,254	\$3,972,595	\$4,301,064	14%	8%	8%
	11200 Regular Programs; Middle/Junior High	\$1,030,104	\$1,335,807	\$1,343,225	\$1,342,174	30%	0%	0%
	11300 Regular Programs; High School	\$2,072,644	\$2,344,563	\$2,297,383	\$2,402,332	16%	2%	5%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$62,600	\$0	\$59,914	n/a	-4%	n/a
	11410 Vocational Education; Agriculture A	\$46,932	\$33,084	\$39,278	\$48,784	4%	47%	24%
	11420 Vocational Education; Agriculture B	\$37,372	\$65,837	\$67,929	\$78,917	111%	20%	16%
	11450 Vocational Education; Consumer and Homemaking	\$72,478	\$135,734	\$137,405	\$154,849	114%	14%	13%
	11470 Vocational Education; Business Education	\$25,677	\$0	\$0	\$1,410	-95%	n/a	n/a
	11480 Vocational Education; Industrial Education A	\$39,905	\$3,881	\$0	\$15,596	-61%	302%	n/a
	11590 Other Vocational Education Programs	\$0	\$0	\$0	\$8,876	n/a	n/a	n/a
	12100 2007 Account Code - Gifted and Talented	\$45,925	\$23,142	\$15,214	\$13,250	-71%	-43%	-13%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$23,551	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$0	\$0	\$0	\$45,559	n/a	n/a	n/a
	12220 Mental Disabilities; Moderate Mental Disabilities	\$0	\$0	\$0	\$22,572	n/a	n/a	n/a
	12230 Mental Disabilities; Severe Mental Disabilities	\$0	\$0	\$0	\$52,224	n/a	n/a	n/a
	12320 Physical Impairment; Multiple Disabilities	\$0	\$0	\$0	\$7,009	n/a	n/a	n/a
	12340 Physical Impairment; Hearing Impairment	\$0	\$0	\$0	\$20,667	n/a	n/a	n/a
	12350 Physical Impairment; Homebound	\$2,391	\$20,495	\$26,049	\$15,448	> 500%	-25%	-41%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$0	\$0	\$28,776	n/a	n/a	n/a
	12510 Culturally Different; Communication Disorders	\$0	\$0	\$0	\$11,730	n/a	n/a	n/a
	12520 Culturally Different; Compensatory	\$0	\$0	\$0	\$2,145	n/a	n/a	n/a
	12610 Learning Disability	\$0	\$0	\$0	\$139,299	n/a	n/a	n/a
	12710 Equal Opportunity At Risk	\$95,734	\$164,854	\$154,626	\$182,943	91%	11%	18%
	12810 Special Education Preschool	\$37,000	\$40,911	\$40,750	\$64,039	73%	57%	57%
	12900 Other Special Programs	\$75,568	\$513,922	\$632,569	\$512,813	> 500%	0%	-19%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$16,570	\$13,063	\$15,069	\$17,894	8%	37%	19%
	13300 Adult/Continuing Education Programs; Occupational Programs	\$380	\$0	\$0	\$0	-100%	n/a	n/a
	14100 Summer School Programs; Elementary	\$39,039	\$0	\$1,250	\$0	-100%	n/a	-100%
	14200 Summer School Programs; Middle/Junior High School	\$0	\$0	\$0	\$5,056	n/a	n/a	n/a
	14300 Summer School Programs; High School	\$76,586	\$87,610	\$98,733	\$91,143	19%	4%	-8%
	16100 Remediation Testing	\$0	\$128,614	\$149,778	\$35,810	n/a	-72%	-76%
	16200 Preventive Remediation	\$77,593	\$68,453	\$57,014	\$20,115	-74%	-71%	-65%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$20,256	\$5,232	\$36,897	\$19,807	-2%	279%	-46%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$73,313	\$268,430	\$213,155	\$315,417	330%	18%	48%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$929,317	\$34,142	\$4,087	\$53,722	-94%	57%	> 500%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$0	\$0	\$53,553	n/a	n/a	n/a
	22210 Library/Media Services; Service Area Direction	\$7,923	\$0	\$0	\$0	-100%	n/a	n/a
	22220 Library/Media Services; School Library	\$255,742	\$302,133	\$330,217	\$362,060	42%	20%	10%
	22230 Library/Media Services; Audiovisual	\$6,136	\$6,703	\$6,869	\$12,588	105%	88%	83%
	24100 Office of The Principal	\$773,486	\$993,420	\$1,025,414	\$1,175,761	52%	18%	15%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$163,422	\$261,784	\$208,086	\$220,771	35%	-16%	6%
	26497 2007 Account Code - Teachers Retirement Fund	\$301,890	\$502,220	\$515,759	\$399,406	32%	-20%	-23%
Student Academic Achievement Total		\$10,101,511	\$11,446,276	\$11,421,333	\$12,855,770	27%	12%	13%
Student Instructional Support								
	26410 2007 Account Code - Personnel Services ; Supervision of Personnel Services	\$33,728	\$38,058	\$43,656	\$21,940	-35%	-42%	-50%
	21120 Attendance and Social Work Services; Attendance Services	\$0	\$0	\$0	\$5,853	n/a	n/a	n/a
	21220 Guidance Services; Counseling Services	\$187,761	\$216,623	\$221,382	\$244,978	30%	13%	11%
	21340 Health Services; Nurse Services	\$104,873	\$157,691	\$158,305	\$142,447	36%	-10%	-10%
	21420 Psychological Testing	\$0	\$0	\$0	\$25,014	n/a	n/a	n/a
	21810 Special Education Administration; Service Area Direction	\$39,649	\$50,675	\$46,699	\$57,535	45%	14%	23%
	22110 Improvement of Instruction; Service Area Direction	\$26,194	\$40,582	\$52,175	\$96,214	267%	137%	84%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$10,428	\$65,658	\$51,927	\$64,184	> 500%	-2%	24%

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Rush County Schools (6995)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	22130 Improvement of Instruction; Instructional Staff Training	\$2,257	\$16,000	\$0	\$3,410	51%	-79%	n/a
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$0	\$0	\$3,753	n/a	n/a	n/a
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$41,621	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$14,000	\$14,000	\$14,000	\$14,536	4%	4%	4%
	23120 Board of Education; Service Area Assistants	\$22,822	\$34,277	\$34,976	\$43,009	88%	25%	23%
	23190 Board of Education; Other Governing Body Services	\$9,359	\$11,048	\$6,350	\$6,711	-28%	-39%	6%
	23210 Executive Administration; Office of The Superintendent	\$119,261	\$164,480	\$167,540	\$198,673	67%	21%	19%
	23290 Executive Administration; Other Executive Administration Services	\$8,825	\$8,650	\$9,359	\$11,216	27%	30%	20%
	25710 Personnel Services; Supervision of Personnel Services	\$0	\$0	\$0	\$30,191	n/a	n/a	n/a
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$77,066	\$80,230	\$77,829	n/a	1%	-3%
Student Instructional Support Total		\$579,158	\$894,806	\$886,600	\$1,089,111	88%	22%	23%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$168,153	\$34,894	\$6,010	\$8,253	-95%	-76%	37%
	23160 Board of Education; Promotion Expenses	\$2,760	\$2,172	\$1,186	\$738	-73%	-66%	-38%
	23230 Executive Administration; Staff Relations and Negotiations	\$0	\$0	\$0	\$264	n/a	n/a	n/a
	25120 Fiscal Services; Service Area Direction	\$38,718	\$37,092	\$34,744	\$41,010	6%	11%	18%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$45,067	\$57,620	\$58,824	\$70,492	56%	22%	20%
	25160 Fiscal Services; Financial Accounting	\$340	\$0	\$814	\$1,100	224%	n/a	35%
	25300 Printing, Publishing, and Duplicating Services	\$766	\$0	\$0	\$0	-100%	n/a	n/a
	25840 Administrative Technology Services; Systems Operations	\$0	\$0	\$0	\$30,347	n/a	n/a	n/a
	25920 Ditch Assessments	\$66	\$0	\$0	\$0	-100%	n/a	n/a
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$0	\$0	\$6,448	\$34,082	n/a	n/a	429%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$22,734	\$33,970	\$29,143	\$16,599	-27%	-51%	-43%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,187,025	\$1,557,566	\$1,559,029	\$1,744,577	47%	12%	12%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$25,531	\$13,090	\$4,265	\$3,479	-86%	-73%	-18%
	26499 2007 Account Code - Other	\$49,500	\$299,886	\$313,509	\$110,115	122%	-63%	-65%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$21,226	\$0	\$21,457	\$0	-100%	n/a	-100%
	26700 Operation and Maintenance of Plant Services; Insurance	\$73,582	\$106,599	\$104,785	\$192,104	161%	80%	83%
	27010 Student Transportation; Service Area Direction	\$37,440	\$46,577	\$54,127	\$86,659	131%	86%	60%
	27100 Student Transportation; Vehicle Operation	\$415,200	\$584,943	\$598,603	\$749,192	80%	28%	25%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$200,515	\$338,348	\$356,999	\$486,087	142%	44%	36%
	27400 Student Transportation; Purchase of School Buses	\$198,926	\$420,346	\$0	\$521,454	162%	24%	n/a
	27500 Student Transportation; Insurance on Buses	\$20,436	\$41,112	\$32,035	\$4,706	-77%	-89%	-85%
	27700 Student Transportation; Contracted Transportation Services	\$305,529	\$272,042	\$270,649	\$264,184	-14%	-3%	-2%
	31200 Food Services Operations; Food Preparation and Dispensing	\$391,199	\$512,559	\$554,719	\$611,079	56%	19%	10%
	31400 Food Services Operations; Food Purchases	\$310,153	\$465,123	\$471,457	\$546,604	76%	18%	16%
	31900 Other Food Services	\$39,363	\$78,279	\$135,423	\$95,812	143%	22%	-29%
	33100 Community Service Operations; Direction of Community Services	\$1,186	\$0	\$0	\$0	-100%	n/a	n/a
	33200 Community Recreation	\$12,454	\$15,391	\$14,509	\$19,311	55%	25%	33%
	33400 Athletic Coaches	\$260,190	\$291,401	\$279,954	\$330,645	27%	13%	18%
	33500 Welfare Activities Services	\$26	\$0	\$0	\$0	-100%	n/a	n/a
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$7,561	\$2,785	\$3,423	\$2,750	-64%	-1%	-20%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$0	\$14,762	\$11,336	n/a	n/a	-23%
Overhead and Operational Total		\$3,835,647	\$5,211,793	\$4,926,873	\$5,982,980	56%	15%	21%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$1,006,840	\$0	\$0	\$0	-100%	n/a	n/a
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$0	\$0	\$191,185	n/a	n/a	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$454,021	\$0	\$0	\$36,925	-92%	n/a	n/a
	45100 Building Acquisition, Construction and Improvements	\$0	\$193,641	\$344,350	\$397,686	n/a	105%	15%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$142,492	\$324,464	\$209,884	\$384,870	170%	19%	83%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$84,379	\$86,142	\$16,711	\$73,046	-13%	-15%	337%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$749,322	\$1,652,000	\$1,651,000	\$1,651,500	120%	0%	0%
	53200 Debt Services; Lease Rental; Equipment ; Principal	\$78,771	\$94,280	\$112,115	\$46,673	-41%	-50%	-58%

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Rush County Schools (6995)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Nonoperational Total		\$2,515,826	\$2,350,527	\$2,334,061	\$2,781,885	11%	18%	19%
prorated								
	26491 2007 Account Code - PERF	\$107,440	\$130,329	\$135,514	\$108,394	1%	-17%	-20%
	26492 2007 Account Code - Social Security	\$731,173	\$842,751	\$847,270	\$431,140	-41%	-49%	-49%
	26493 2007 Account Code - Workmen's Compensation	\$51,866	\$55,316	\$47,842	\$0	-100%	-100%	-100%
	26494 2007 Account Code - Group Insurance	\$764,457	\$1,348,600	\$1,434,332	\$743,070	-3%	-45%	-48%
	26496 2007 Account Code - Unemployment Compensation	\$1,743	\$356	\$8,405	\$12,258	> 500%	> 500%	46%
prorated Total		\$1,656,679	\$2,377,353	\$2,473,363	\$1,294,862	-22%	-46%	-48%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$11,387,952	\$13,298,400	\$13,346,377	\$13,848,991	22%	4%	4%	60.9%	59.7%	60.5%	57.7%
Student Instructional Support	\$660,699	\$1,024,025	\$1,026,698	\$1,163,491	76%	14%	13%	3.5%	4.6%	4.7%	4.8%
Overhead and Operational	\$4,124,343	\$5,607,804	\$5,335,095	\$6,210,240	51%	11%	16%	22.1%	25.2%	24.2%	25.9%
Nonoperational	\$2,515,826	\$2,350,527	\$2,334,061	\$2,781,885	11%	18%	19%	13.5%	10.5%	10.6%	11.6%
Grand Total	\$18,688,821	\$22,280,756	\$22,042,231	\$24,004,608	28%	8%	9%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	64.5%	64.3%	65.2%	62.5%